

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditor

**FROM:** Department of Local Government Finance (DLGF)

**RE:** Homestead Refund Percentage Rates

**DATE:** October 29, 2007

Enclosed are both the certified 2007 Homestead Refund Percentage Rates by taxing district and Amounts by county, pursuant to P.L. 234-2007.

After November 10<sup>th</sup>, but before December 20<sup>th</sup>, for counties that have a November 10<sup>th</sup> tax due date, the County Auditor calculates each taxpayer's Homestead Refund amount. For counties that have a 2006 pay 2007 tax due date after November 10<sup>th</sup>, the County Auditor calculates the refund amount within 30 days after the second installment due date.

Auditors should use the DLGF certified Homestead Refund Percentage Rates to calculate the refund amount. Refunds are calculated for both real estate homestead properties and mobile home homestead properties.

The Homestead Refund can be calculated as the lesser of:

- Homestead Refund Percentage Rates multiplied by the Taxpayer's Net Tax Liability after SPTRC to calculate the refund amount; or
- Recalculate the homestead credit amount using the original homestead credit rate plus the Homestead Refund Percentage Rate, and then subtract the original homestead credit amount. The difference equals the Homestead Credit Refund.

The Homestead Refund cannot exceed the original residential net tax amount.

P.L. 234-2007 specifies that the refunds are to be applied against property taxes first due and payable in 2007. The Indiana General Assembly ordered that the refunds must be mailed to eligible taxpayers as a warrant with the following language in twelve point font:

"A portion of your local property taxes due in 2007 are being refunded due to tax relief provided by the Indiana General Assembly. Your refund is in the amount of \$\_\_\_\_\_ (insert amount of refund). If you did not receive a

check because you pay your property taxes through an escrow account along with your mortgage, your lender will receive the refund and should adjust your payments accordingly."

For counties with a November 10<sup>th</sup> tax due date, all unused Homestead Refund dollars must be refunded to the Auditor of State no later than January 10, 2008.

For counties that have a second installment tax due date later than November 10<sup>th</sup>, all unused Homestead Refund dollars are to be returned to the Auditor of State within 60 days after the tax due date.

The return of unused Homestead Refund dollars **is not** to be included in the December 2007 Settlement.

If you have any questions or need any further information, please contact John Mallers, Budget Director, Department of Local Government Finance at (317) 234-3937 or by email at [jmallers@dlgf.in.gov](mailto:jmallers@dlgf.in.gov).

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2007 HOMESTEAD REFUND PERCENT  
(Per Taxing District)**

Year: 2007  
County: 45 Lake

DISTRICT	HOMESTEAD REFUND %
001 Calumet Township	12.3453
002 Calumet Township Gary Sanitary	12.1193
003 Gary Corp Calumet Twp Lake Ridge Sch	13.5530
004 Gary Corp Calumet Twp Gary Sch	15.1840
005 Lake Station Corp Calumet Twp	12.6800
006 Griffith Corp Calumet Twp	11.8579
007 Cedar Creek Township	10.1755
008 Lowell Corp Cedar Creek Twp	11.6399
012 Eagle Creek Township	10.0821
013 Hanover Township	8.7321
014 Cedar Lake Corp Hanover Twp	9.8391
015 Saint John Corp Hanover Twp	9.3210
016 Hobart Township	11.8187
017 Gary Corp Hobart Twp River Forest Sch	14.5246
018 Hobart Corp Hobart Twp Hobart City Sch	11.2197
019 Hobart Corp Hobart Hobart City Sch Gary Sanitary	11.0790
020 Lake Station Corp Hobart Twp River Forest Sch	13.1070
021 Lake Station Corp Hobart Twp Lake Station Sch	11.9801
022 New Chicago Corp (Hobart)	13.5748
023 Hammond Corp (North)	12.4015
024 East Chicago Corp (North)	15.0400
025 Whiting Corp (North)	13.2571
026 Highland Corp (North)	12.6605
027 Munster Corp (North)	10.0924
028 Ross Township	8.4788
029 Crown Point Corp Ross Twp	9.7084
030 Merrillville Corp Ross Twp	9.1629
031 Merrillville Corp Ross Twp Gary Sanitary	9.2649
032 Saint John Township	12.8986
033 Griffith Corp Saint John Twp	13.6570
034 Dyer Corp (Saint John)	11.5408
035 Saint John Corp Saint John Twp	12.6155
036 Schererville Corp (Saint John)	13.1675

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(Per Taxing District)**

Year: 2007  
County: 45 Lake

DISTRICT	HOMESTEAD REFUND %
037 West Creek Township	10.0396
038 Lowell Corp West Creek Twp	11.6174
039 Schneider Corp (West Creek)	13.0520
041 Center Township	9.9593
042 Crown Point Corp Center Twp	10.6454
043 Cedar Lake Corp Center Twp	10.7691
044 Winfield Township	9.9708
045 Hobart Corp Hobart Twp River Forest Sch	12.8361
046 Hobart Corp Fross Twp	10.4304
047 Winfield Corp (Winfield)	9.6354
048 Hobart Corp Fross (TIF Only, see CMT added 049*)	15.0298
050 Saint John Township Schererville Water	12.8986
054 Winfield Corp Winfield Water District	9.3350
055 SAINT JOHN TWP SAINT JOHN WATER	12.9627
056 CROWN POINT - ST. JOHN TWP.	13.2521
057 CEDAR LAKE - WEST CREEK TWP.	11.0725
058 CEDAR LAKE - CEDAR CREEK TWP.	8.9896
059 ST. JOHN - CENTER TWP.	10.3213

## 2007 Homestead Rebate Distribution Amount by County

<u>County</u>		<u>Rebate HSC Amount</u>	<u>County</u>		<u>Rebate HSC Amount</u>
1	Adams	1,237,023	47	Lawrence	1,629,380
2	Allen	18,431,645	48	Madison	5,849,666
3	Bartholomew	5,576,228	49	Marion	51,717,109
4	Benton	329,304	50	Marshall	1,367,187
5	Blackford	418,258	51	Martin	221,558
6	Boone	2,164,229	52	Miami	1,186,177
7	Brown	330,444	53	Monroe	4,554,677
8	Carroll	709,454	54	Montgomery	1,175,794
9	Cass	1,406,341	55	Morgan	2,589,245
10	Clark	5,232,062	56	Newton	573,769
11	Clay	878,307	57	Noble	1,541,964
12	Clinton	1,057,383	58	Ohio	202,680
13	Crawford	307,202	59	Orange	375,030
14	Daviess	1,005,076	60	Owen	459,543
15	Dearborn	2,086,171	61	Parke	409,545
16	Decatur	846,587	62	Perry	544,396
17	Dekalb	1,565,225	63	Pike	394,043
18	Delaware	5,199,322	64	Porter	3,876,470
19	Dubois	1,533,360	65	Posey	1,249,023
20	Elkhart	8,176,948	66	Pulaski	423,681
21	Fayette	1,034,898	67	Putnam	1,163,080
22	Floyd	3,573,143	68	Randolph	919,452
23	Fountain	471,426	69	Ripley	865,958
24	Franklin	803,286	70	Rush	721,110
25	Fulton	622,719	71	St. Joseph	16,128,261
26	Gibson	1,183,877	72	Scott	555,944
27	Grant	1,945,396	73	Shelby	1,407,360
28	Greene	783,007	74	Spencer	604,173
29	Hamilton	14,902,509	75	Starke	620,443
30	Hancock	2,812,847	76	Steuben	1,202,794
31	Harrison	1,200,296	77	Sullivan	513,485
32	Hendricks	5,626,418	78	Switzerland	195,805
33	Henry	1,633,352	79	Tippecanoe	5,725,971
34	Howard	3,135,722	80	Tipton	743,336
35	Huntington	1,824,816	81	Union	223,495
36	Jackson	1,224,560	82	Vanderburgh	9,192,951
37	Jasper	1,154,234	83	Vermillion	415,358
38	Jay	609,379	84	Vigo	4,692,091
39	Jefferson	1,303,267	85	Wabash	1,374,307
40	Jennings	745,324	86	Warren	334,221
41	Johnson	5,649,890	87	Warrick	2,357,077
42	Knox	1,323,457	88	Washington	769,688
43	Kosciusko	2,156,472	89	Wayne	3,297,816
44	LaGrange	1,112,120	90	Wells	961,868
45	Lake	40,656,743	91	White	870,458
46	LaPorte	6,519,215	92	Whitley	1,303,625
			<b>TOTAL</b>		<b>300,000,000</b>